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2. (currently amended) A multi-directional laminate flooring panel for use in constructing a floor, said panel comprising:

a top surface, a bottom surface, a middle substrate, said middle substrate having identical grooves formed therein, and edges extending between the top and bottom surfaces, said edges including identical profiles ~~having angled portions, wherein the thickness of the panel ranges from about .240 inches to about .320 inches, the flooring panel further including an outwardly tapering channel associated with each edge and extending substantially parallel to each respective edge, said channel being formed within the bottom surface and including a top portion with outwardly tapering walls extending toward a bottom of the flooring panel.~~

3-8. (canceled)

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9. (currently amended) A multi-directional laminate flooring panel for use in constructing a floor, said panel comprising:

a top surface, a bottom surface and edges extending between the top and bottom surfaces, and a middle substrate located between the top and bottom surfaces, said substrate having identical grooves formed therein, said edges comprising identical profiles ~~having portions angled relative said surfaces, the flooring panel further including an outwardly tapering channel associated with each edge and extending substantially parallel to each respective edge, said channel being formed within the bottom surface and including a top portion with outwardly tapering walls extending toward a bottom of the flooring panel, and~~

wherein the middle substrate of the panel comprises a material selected from the group of materials consisting of medium density fiberboard, high density fiberboard, wood/plastic compositions, woods, ceramics, unfilled plastics, filled plastics, closed-cell rigid foams, and combinations thereof.

10. (canceled)

11. (previously amended) A panel as claimed in claim 26, wherein the thickness of said panel ranges from about .240 inches to about .320 inches.

12. (previously amended) A panel as claimed in claim 26, wherein each groove is identical.

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13. (previously amended) A panel as claimed in claim 26, wherein each profile extends substantially the entire length of the side.

14. (previously amended) A panel as claimed in claim 26, wherein each groove extends to and intersects with a groove of another side or end.

15. (currently amended) A panel as claimed in claim 27 26, further comprising channels in the bottom surface of said panel that correspond to the sides of said panel.

16. (previously amended) The panel of claim 15, wherein one channel in the bottom surface of said panel extends substantially the entire length of the corresponding side.

17. (previously amended) The panel of claim 15, wherein one channel in the bottom surface of the panel extends to and intersects with another channel.

18. (previously amended) The panel of claim 26, wherein said panel has a geometry selected from the group of geometries consisting of a square, rectangle, triangle, pentagon, hexagon and octagon.

19-20. (canceled)

21. (previously amended) A panel as claimed in claim 26, wherein the middle substrate comprises a material selected from the group of materials consisting of medium density fiberboard, high density fiberboard, wood/plastic compositions, woods, ceramics, unfilled plastics, filled plastics, closed-cell rigid foams, and combinations thereof.

22-25 (canceled)

26. (currently amended) A multi-directional laminate flooring panel for use in constructing a floor, said panel having at least first and second ends at least first and second sides, said panel comprising:

a top surface,

a bottom surface,

a middle substrate located between the top and bottom surfaces having grooves formed therein, and

edges extending between the top and bottom surfaces having identical profiles, wherein said bottom surface is coextensive with said substrate at the first and second ends and the first and second sides of the panel, and wherein the flooring panel further includes an outwardly tapering channel associated with each edge and extending substantially parallel to each respective edge, said channel being formed within the bottom surface and including a top portion with outwardly tapering walls extending toward a bottom of the flooring panel.

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27. (new) A multi-directional laminate flooring panel for use in constructing a floor, said panel comprising:

a top surface, a bottom surface, a middle substrate, said middle substrate having identical grooves formed therein, and edges extending between the top and bottom surfaces, said edges including identical profiles, wherein the thickness of the flooring panel remains substantially constant between the edges of the flooring panel.

28. (new) A multi-directional laminate flooring panel for use in constructing a floor, said panel comprising:

a top surface, a bottom surface, a middle substrate, said middle substrate having identical grooves formed therein, and edges extending between the top and bottom surfaces, said edges including identical profiles having angled portions such that the top surface is longer than the bottom surface and the middle substrate adjacent the bottom surface permitting the top surface of adjacent flooring panels to be positioned coextensive while the bottom surface and the middle substrate adjacent the bottom surface of adjacent flooring panels are spaced a distance sufficient for the positioning of a connector therebetween, wherein the thickness of the panel ranges from about .240 inches to about .320 inches.